



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: MAZOMANIE WATER UTILITY

Principal Office: 133 CRESCENT STREET  
MAZOMANIE, WI 53560

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I SUE DIETZEN of  
(Person responsible for accounts)

\_\_\_\_\_, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/28/2006
(Signature of person responsible for accounts)	(Date)

VILLAGE CLERK \_\_\_\_\_  
(Title)

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Important Changes During the Year	F-20
Full-Time Employees (FTE)	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** MAZOMANIE WATER UTILITY**Utility Address:** 133 CRESCENT STREET  
MAZOMANIE, WI 53560**When was utility organized?** 1/1/1893**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** KIMBERLY HOLLMAN**Title:** DEPUTY CLERK/TREASURER**Office Address:**133 CRESCENT STREET  
P.O. BOX 26  
MAZOMANIE, WI 53560**Telephone:** (608) 795 - 2100**Fax Number:** (608) 795 - 2102**E-mail Address:** khollman@villageofmazomanie.com

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** CHERYL SIMMONS**Title:** STAFF ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPANY229 HIGH STREET  
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** csimmons@johnsonblock.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR LOWELL HOLCOMB**Title:** CHAIRMAN**Office Address:**113 CRESCENT STREET  
MAZOMANIE, WI 53569**Telephone:** (608) 795 - 2100**Fax Number:** (608) 795 - 2102**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** TERRY DRONE**Title:** ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPNAY  
229 HIGH STREET  
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** tdrone@johnsonblock.com**Date of most recent audit report:** 3/1/2005**Period covered by most recent audit:** 1/1/04 TO 12/31/04

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR DEAN SANFTLEBEN**Title:** UTILITY MANAGER**Office Address:**  
133 CRESCENT STREET  
MAZOMANIE, WI 53569**Telephone:** (608) 795 - 2100**Fax Number:** (608) 795 - 2102**E-mail Address:**

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**Name of utility commission/committee:** PUBLIC UTILITIES COMMITTEE

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**Names of members of utility commission/committee:**

MR LOWELL HOLCOMB, CHAIRMAN

MRS RAEANNE LACOURT, MEMBER

MR FRANK RACEK, MEMBER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** YES

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** JOHNSON, BLOCK & COMPANY, INC.

229 HIGH STREET

MINERAL POINT, WI 53565

**Contact Person:** MR ALAN L. BREY, CPA

**Title:** CERTIFIED PUBLIC ACCOUNTANT

**Telephone:** (608) 987 - 2206

**Fax Number:** (608) 987 - 3391

**E-mail Address:** abrey@johnsonblock.com

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**Contract/Agreement beginning-ending dates:**    1/1/2005                      12/31/2005

**Provide a brief description of the nature of Contract Operations being provided:**

Monthly bookkeeping services.

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	313,116	295,319	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	103,980	93,724	<b>2</b>
Depreciation Expense (403)	30,091	29,105	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	42,098	44,287	<b>5</b>
<b>Total Operating Expenses</b>	<b>176,169</b>	<b>167,116</b>	
<b>Net Operating Income</b>	<b>136,947</b>	<b>128,203</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>136,947</b>	<b>128,203</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	14,639	5,198	<b>9</b>
Miscellaneous Nonoperating Income (421)	318,196	68,679	<b>10</b>
<b>Total Other Income</b>	<b>332,835</b>	<b>73,877</b>	
<b>Total Income</b>	<b>469,782</b>	<b>202,080</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(4,991)	(4,991)	<b>11</b>
Other Income Deductions (426)	24,310	20,826	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>19,319</b>	<b>15,835</b>	
<b>Income Before Interest Charges</b>	<b>450,463</b>	<b>186,245</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	69,006	71,689	<b>13</b>
Amortization of Debt Discount and Expense (428)	4,387	5,240	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>18</b>
<b>Total Interest Charges</b>	<b>73,393</b>	<b>76,929</b>	
<b>Net Income</b>	<b>377,070</b>	<b>109,316</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,126,943	1,017,627	<b>19</b>
Balance Transferred from Income (433)	377,070	109,316	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,504,013</b>	<b>1,126,943</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	313,116		313,116	1
<b>Total (Acct. 400):</b>	<b>313,116</b>	<b>0</b>	<b>313,116</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	103,980		103,980	2
<b>Total (Acct. 401):</b>	<b>103,980</b>	<b>0</b>	<b>103,980</b>	
<b>Depreciation Expense (403):</b>				
Derived	30,091		30,091	3
<b>Total (Acct. 403):</b>	<b>30,091</b>	<b>0</b>	<b>30,091</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	42,098		42,098	5
<b>Total (Acct. 408):</b>	<b>42,098</b>	<b>0</b>	<b>42,098</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>136,947</b>	<b>0</b>	<b>136,947</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME	14,639	0	14,639	10
<b>Total (Acct. 419):</b>	<b>14,639</b>	<b>0</b>	<b>14,639</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		318,196	318,196	11



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
Miscellaneous Nonoperating Income (421):			
NONE	0	0	0 12
<b>Total (Acct. 421):</b>	<b>0</b>	<b>318,196</b>	<b>318,196</b>
<b>TOTAL OTHER INCOME:</b>	<b>14,639</b>	<b>318,196</b>	<b>332,835</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(4,991)		(4,991) 13
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>(4,991)</b>	<b>0</b>	<b>(4,991)</b>
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		24,310	24,310 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>24,310</b>	<b>24,310</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(4,991)</b>	<b>24,310</b>	<b>19,319</b>

**INTEREST CHARGES**

Interest on Long-Term Debt (427):			
Derived	69,006		69,006 17
<b>Total (Acct. 427):</b>	<b>69,006</b>	<b>0</b>	<b>69,006</b>
Amortization of Debt Discount and Expense (428):			
2005 AMORTIZATION	4,387		4,387 18
<b>Total (Acct. 428):</b>	<b>4,387</b>	<b>0</b>	<b>4,387</b>
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
Interest on Debt to Municipality (430):			
Derived	0		0 20
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Interest Expense (431):			
Derived	0		0 21
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>73,393</b>	<b>0</b>	<b>73,393</b>
<b>NET INCOME:</b>	<b>83,184</b>	<b>293,886</b>	<b>377,070</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	237,424	889,519	1,126,943 23
<b>Total (Acct. 216):</b>	<b>237,424</b>	<b>889,519</b>	<b>1,126,943</b>
Balance Transferred from Income (433):			
Derived	83,184	293,886	377,070 24
<b>Total (Acct. 433):</b>	<b>83,184</b>	<b>293,886</b>	<b>377,070</b>
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>320,608</b>	<b>1,183,405</b>	<b>1,504,013</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	313,116	0	0	0	<b>313,116</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	217				<b>217</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>312,899</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>312,899</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,776,658	2,456,288	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	442,191	387,556	<b>2</b>
<b>Net Utility Plant</b>	<b>2,334,467</b>	<b>2,068,732</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	64,000	64,000	<b>6</b>
Special Funds (125)	353,409	353,002	<b>7</b>
<b>Total Other Property and Investments</b>	<b>417,409</b>	<b>417,002</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	356,418	269,642	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	22,018	20,487	<b>11</b>
Other Accounts Receivable (143)	0	217	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	18,159	39,540	<b>14</b>
Materials and Supplies (150)	3,070	3,070	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>399,665</b>	<b>332,956</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	34,923	39,312	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>34,923</b>	<b>39,312</b>	
<b>Total Assets and Other Debits</b>	<b>3,186,464</b>	<b>2,858,002</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	143,769	143,769	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,504,013	1,126,943	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,647,782</b>	<b>1,270,712</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,295,113	1,361,099	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	64,000	64,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,359,113</b>	<b>1,425,099</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)		0	<b>28</b>
Payables to Municipality (233)	5,494	2,652	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	56,238	35,487	<b>31</b>
Interest Accrued (237)	28,004	29,228	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>89,736</b>	<b>67,367</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	89,833	94,824	<b>36</b>
<b>Total Deferred Credits</b>	<b>89,833</b>	<b>94,824</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>3,186,464</b>	<b>2,858,002</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	2,456,288	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,433,808	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,342,850	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>2,776,658</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	282,756	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	159,435	0	0	0	12
<b>Total Accumulated Provision</b>	<b>442,191</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,334,467</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	252,431				<b>252,431</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	30,091				<b>30,091</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	934				<b>934</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>31,025</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,025</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	700				<b>700</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>700</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>282,756</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>282,756</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>



# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>Total (f)</b>	
<b>Balance first of year (110.1)</b>	135,125				<b>135,125</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	24,310				<b>24,310</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>24,310</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,310</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>159,435</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>159,435</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	3,070	3,070	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>3,070</b>	<b>3,070</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1998 BOND REFUNDING COSTS	934	428	10,940	1
1998 MORTGAGE REVEUNE BONDS	1,432	428	10,703	2
2000 MORTGAGE REVENUE BONDS	2,021	428	13,280	3
<b>Total</b>			<b>34,923</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	143,769	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>143,769</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1998 MORTGAGE REVENUE BONDS	02/01/1998	08/01/2011	4.74%	470,400	<b>1</b>
2001 MORTGAGE REVENUE BONDS	01/04/2001	08/01/2017	5.03%	824,713	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,295,113</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
PEOPLE'S STATE BANK	07/26/2002	07/09/2009	3.53%	64,000	1
<b>Total for Account 224</b>				<b>64,000</b>	



**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	35,487	1
<b>Accruals:</b>		
Charged water department expense	42,098	2
Charged electric department expense		3
Charged sewer department expense	640	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>42,738</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	18,501	6
Social Security taxes	3,218	7
PSC Remainder Assessment	268	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>21,987</b>	
<b>Balance end of year</b>	<b>56,238</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1998 MORTGAGE REVENUE BONDS	9,924	23,373	23,818	9,479	1
2001 MORTGAGE REVENUE BONDS	18,384	43,307	44,121	17,570	2
<b>Subtotal</b>	<b>28,308</b>	<b>66,680</b>	<b>67,939</b>	<b>27,049</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
PEOPLE'S STATE BANK	920	2,326	2,291	955	4
<b>Subtotal</b>	<b>920</b>	<b>2,326</b>	<b>2,291</b>	<b>955</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>29,228</b>	<b>69,006</b>	<b>70,230</b>	<b>28,004</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
LONG TERM RECEIVABLE-LICHTE	64,000	2
<b>Total (Acct. 124):</b>	<b>64,000</b>	
<b>Special Funds (125):</b>		
FINANCING FUNDS	294,577	3
WATER BOND	56,435	4
WATER SAVINGS	2,397	5
<b>Total (Acct. 125):</b>	<b>353,409</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	22,018	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>22,018</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM GENERAL - TAX ROLL & OPERATING EXPENSES	4,670	14
DUE FROM GENERAL - HYDRANT RENT	6,874	15
DUE FROM SEWER - SHARED METER EXPENSES	6,615	16
<b>Total (Acct. 145):</b>	<b>18,159</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO ELECTRIC - OPERATING EXPENSES	5,494	20
<b>Total (Acct. 233):</b>	<b>5,494</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	89,833	21
NONE		22
<b>Total (Acct. 253):</b>	<b>89,833</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	1,432,721	0	0	0	<b>1,432,721</b>	<b>1</b>
Materials and Supplies	3,070	0	0	0	<b>3,070</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	267,593	0	0	0	<b>267,593</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	92,328	0	0	0	<b>92,328</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,075,870</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,075,870</b>	
Net Operating Income	136,947	0	0	0	<b>136,947</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>12.73%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>12.73%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	1.3	<b>1</b>
Electric		<b>2</b>
Gas		<b>3</b>
Sewer		<b>4</b>

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year	94,824	0	0	0	<b>94,824</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	4,991	0	0	0	<b>4,991</b>	<b>3</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>89,833</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>89,833</b>	



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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

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### Signature Page (Page ii)

#### General footnotes

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

March 28, 2006

Village Board  
Village of Mazomanie  
Mazomanie, Wisconsin    53560

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Mazomanie Water Utility as of December 31, 2005, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the Village of Mazomanie and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	309,397	291,666	<b>1</b>
<b>Total Sales of Water</b>	<b>309,397</b>	<b>291,666</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	905	1,271	<b>2</b>
Other Water Revenues (474)	2,814	2,382	<b>3</b>
<b>Total Other Operating Revenues</b>	<b>3,719</b>	<b>3,653</b>	
<b>Total Operating Revenues</b>	<b>313,116</b>	<b>295,319</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	61,468	50,773	<b>4</b>
General Operating Expenses (680-690)	42,512	42,951	<b>5</b>
<b>Total Operation and Maintenance Expenses</b>	<b>103,980</b>	<b>93,724</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	30,091	29,105	<b>6</b>
Amortization Expense (404)		0	<b>7</b>
Taxes (408)	42,098	44,287	<b>8</b>
<b>Total Other Operating Expenses</b>	<b>72,189</b>	<b>73,392</b>	
<b>Total Operating Expenses</b>	<b>176,169</b>	<b>167,116</b>	
<b>NET OPERATING INCOME</b>	<b>136,947</b>	<b>128,203</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	599	28,900	152,790	4
Commercial	61	2,822	17,682	5
Industrial	11	5,018	11,942	6
<b>Total Metered Sales to General Customers (461)</b>	<b>671</b>	<b>36,740</b>	<b>182,414</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		122,959	8
Other Sales to Public Authorities (464)	7	1,433	4,024	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>679</b>	<b>38,173</b>	<b>309,397</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	122,959	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>122,959</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	905	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>905</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,161	7
<b>Other (specify):</b> MISCELLANEOUS	1,653	8
<b>Total Other Water Revenues (474)</b>	<b>2,814</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	37,745	35,119	<b>1</b>
Purchased Water (610)		0	<b>2</b>
Fuel or Power Purchased for Pumping (620)	4,479	3,958	<b>3</b>
Chemicals (630)	2,258	1,425	<b>4</b>
Supplies and Expenses (640)	13,191	7,057	<b>5</b>
Repairs of Water Plant (650)	3,493	2,646	<b>6</b>
Transportation Expenses (660)	302	568	<b>7</b>
<b>Total Plant Operation and Maintenance Expenses</b>	<b>61,468</b>	<b>50,773</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	10,493	13,607	<b>8</b>
Office Supplies and Expenses (681)	2,432	1,684	<b>9</b>
Outside Services Employed (682)	5,468	3,686	<b>10</b>
Insurance Expense (684)	1,458	1,636	<b>11</b>
Employees Pensions and Benefits (686)	21,565	21,753	<b>12</b>
Regulatory Commission Expenses (688)		0	<b>13</b>
Miscellaneous General Expenses (689)	879	585	<b>14</b>
Uncollectible Accounts (690)	217	0	<b>15</b>
<b>Total General Operating Expenses</b>	<b>42,512</b>	<b>42,951</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>103,980</b>	<b>93,724</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		39,252	40,773	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		640	655	2
<b>Net property tax equivalent</b>		<b>38,612</b>	<b>40,118</b>	
Social Security		3,218	3,728	3
PSC Remainder Assessment		268	441	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>42,098</b>	<b>44,287</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.196420				3
County tax rate	mills		2.633710				4
Local tax rate	mills		6.399040				5
School tax rate	mills		10.071080				6
Voc. school tax rate	mills		1.326330				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>20.626580</b>				10
Less: state credit	mills		1.167450				11
<b>Net tax rate</b>	mills		<b>19.459130</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.399040</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.397410</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>17.796450</b>				17
<b>Total Tax Rate</b>	mills		<b>20.626580</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.862792</b>				19
<b>Total tax net of state credit</b>	mills		<b>19.459130</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>16.789183</b>				21
Utility Plant, Jan. 1	\$	<b>2,456,288</b>	2,456,288				22
Materials & Supplies	\$	<b>3,070</b>	3,070				23
<b>Subtotal</b>	\$	<b>2,459,358</b>	<b>2,459,358</b>				24
Less: Plant Outside Limits	\$	<b>11,280</b>	11,280				25
<b>Taxable Assets</b>	\$	<b>2,448,078</b>	<b>2,448,078</b>				26
Assessment Ratio	dec.		0.955000				27
<b>Assessed Value</b>	\$	<b>2,337,914</b>	<b>2,337,914</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>16.789183</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>39,252</b>	<b>39,252</b>				30
Tax Equivalent per 1994 PSC Report	\$	23,766					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>39,252</b>					34



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,979		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	73,407		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>75,386</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	33,944		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	32,059		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,564		20
<b>Total Pumping Plant</b>	<b>69,567</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,744		23
<b>Total Water Treatment Plant</b>	<b>5,744</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,979	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			73,407	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	75,386	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			33,944	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			32,059	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,564	20
<b>Total Pumping Plant</b>	0	0	69,567	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,744	23
<b>Total Water Treatment Plant</b>	0	0	5,744	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	50		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	241,929		26
Transmission and Distribution Mains (343)	775,802	1,067	27
Fire Mains (344)	0		28
Services (345)	123,021	127	29
Meters (346)	46,233	1,604	30
Hydrants (348)	58,408	76	31
Other Transmission and Distribution Plant (349)	361		32
<b>Total Transmission and Distribution Plant</b>	<b>1,245,804</b>	<b>2,874</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	100		33
Structures and Improvements (371)	3,823		34
Office Furniture and Equipment (372)	1,129		35
Computer Equipment (372.1)	4,053		36
Transportation Equipment (373)	15,405		37
Other General Equipment (379)	10,623		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>35,133</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,431,634</b>	<b>2,874</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,431,634</b>	<b>2,874</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			50	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			241,929	26
Transmission and Distribution Mains (343)			776,869	27
Fire Mains (344)			0	28
Services (345)			123,148	29
Meters (346)	700		47,137	30
Hydrants (348)			58,484	31
Other Transmission and Distribution Plant (349)			361	32
<b>Total Transmission and Distribution Plant</b>	<b>700</b>	<b>0</b>	<b>1,247,978</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			100	33
Structures and Improvements (371)			3,823	34
Office Furniture and Equipment (372)			1,129	35
Computer Equipment (372.1)			4,053	36
Transportation Equipment (373)			15,405	37
Other General Equipment (379)			10,623	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>35,133</b>	
<b>Total utility plant in service directly assignable</b>	<b>700</b>	<b>0</b>	<b>1,433,808</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>700</b>	<b>0</b>	<b>1,433,808</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	152,000		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>152,000</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			152,000 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	152,000
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	223,647		26
Transmission and Distribution Mains (343)	509,535	165,312	27
Fire Mains (344)	0		28
Services (345)	95,303	73,537	29
Meters (346)	0		30
Hydrants (348)	44,169	79,347	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>872,654</b>	<b>318,196</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,024,654</b>	<b>318,196</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,024,654</b>	<b>318,196</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			223,647 26
Transmission and Distribution Mains (343)			674,847 27
Fire Mains (344)			0 28
Services (345)			168,840 29
Meters (346)			0 30
Hydrants (348)			123,516 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,190,850</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,342,850</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,342,850</b>



**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,075	4,075	1
February			3,496	3,496	2
March			3,715	3,715	3
April			3,973	3,973	4
May			4,349	4,349	5
June			5,297	5,297	6
July			5,349	5,349	7
August			4,916	4,916	8
September			4,800	4,800	9
October			4,290	4,290	10
November			3,891	3,891	11
December			3,854	3,854	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>52,005</b>	<b>52,005</b>	
Less: Water sold				38,173	13
Volume pumped but not sold				13,832	14
Volume sold as a percent of volume pumped				73%	15
Volume used for water production, water quality and system maintenance				250	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				593	18
Total volume not sold but accounted for				843	19
Volume pumped but unaccounted for				12,989	20
Percent of water lost				25%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				184	24
Date of maximum: 6/22/2005					25
Cause of maximum:					26
Bulk water sold.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				25	27
Date of minimum: 5/14/2005					28
Total KWH used for pumping for the year				62,076	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1963 DRILL WELL	#2	640	18	748,800	Yes	<b>1</b>
1977 DRILL WELL	#3	120	6	288,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1	#2	#3	<b>1</b>
Location	LICHTE DR.	CRAMER STREET	WALTER ROAD	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	USEMCO	LAYNE, N.W.	MILLINGER	<b>5</b>
Year Installed	2003	1963	1977	<b>6</b>
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	32	500	500	<b>8</b>
Pump Motor or Standby Engine Mfr	CUMMINGS	U.S. MOTORS	GENERAL ELECTRIC	<b>9</b>
Year Installed	2003	1963	1978	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	2	50	60	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	BLUFF LOCATION	TOWER #2	1
<b>RESERVOIRS, STANDPIPES</b>			2
<b>OR ELEVATED TANKS</b>			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	4
Year constructed	1914	2003	5
Primary material (earthen, steel, concrete, other)	OTHER	CONCRETE	6
Elevation difference in feet (See Headnote 3.)	190	190	7
Total capacity in gallons (actual)	96,000	350,000	8
<b>WATER TREATMENT PLANT</b>			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2800	0.0000	13
Is a corrosion control chemical used (yes, no)?	N	N	14
Is water fluoridated (yes, no)?	Y	Y	15

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	201	0	0	0	201	1
M	D	2.000	423	0	0	0	423	2
M	D	4.000	12,344	0	0	0	12,344	3
M	D	6.000	28,033	0	0	0	28,033	4
M	D	8.000	14,205	5,479	0	0	19,684	5
M	D	10.000	5,388	0	0	0	5,388	6
M	D	12.000	1,195	0	0	0	1,195	7
Total Within Municipality			61,789	5,479	0	0	67,268	
M	D	6.000	200	0	0	0	200	8
M	D	8.000	800	0	0	0	800	9
Total Outside of Municipality			1,000	0	0	0	1,000	
Total Utility			62,789	5,479	0	0	68,268	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	482	0	0	0	482		1
M	1.000	138	95	0	0	233	95	2
M	1.250	2	0	0	0	2		3
M	1.500	17	0	0	0	17		4
M	2.000	5	2	0	0	7	2	5
M	6.000	7	1	0	0	8	1	6
M	8.000	1	0	0	0	1		7
<b>Total Utility</b>		<b>652</b>	<b>98</b>	<b>0</b>	<b>0</b>	<b>750</b>	<b>98</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	605	12	10	0	607	32	1
1.000	19	2	0	0	21	0	2
1.250	2	0	0	0	2	0	3
1.500	0	0	0	0	0	0	4
2.000	6	0	0	0	6	0	5
<b>Total:</b>	<b>632</b>	<b>14</b>	<b>10</b>	<b>0</b>	<b>636</b>	<b>32</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	567	36	1	2	0	1	607	1
1.000	7	7	2	4	0	1	21	2
1.250	0	0	1	0	0	1	2	3
1.500	0	0	0	0	0	0	0	4
2.000	0	0	3	2	0	1	6	5
<b>Total:</b>	<b>574</b>	<b>43</b>	<b>7</b>	<b>8</b>	<b>0</b>	<b>4</b>	<b>636</b>	



**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	3				3	1
Within Municipality	108	15			123	2
<b>Total Fire Hydrants</b>	<b>111</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>126</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	111
Number of distribution system valves end of year:	156
Number of distribution valves operated during year:	60

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

A/C 640 - Increase due to an additional \$2,945 spent on water samples and an increase in supplies purchased in 2005.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

#### General footnotes

Additions to Plant financed by utility for mains, services and hydrants are for an additional invoice related to the Emily Road Project.

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Water main additions were financed by developer.

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### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Water service additions were installed by developer. Additions were recorded based on documentation provided by client. There were (83) 1", (2) 2" and (1) 6" service added in the Pheasant Ridge Subdivision at a cost of \$58,157. There were (12) 1" services added in the Liche subdivision at a cost of \$15,380.

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### Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

The utility's Program is to test meters at least once every ten years or replace every 20 years.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.

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